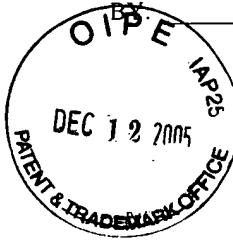


I HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS FIRST CLASS MAIL IN AN ENVELOPE ADDRESSED TO: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, ON THE DATE INDICATED BELOW.



*Dawn Parks*

DATE:

*December 8, 2005*

MAIL STOP ISSUE FEE  
PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Patent Application of :  
Hisaaki Gyoten et al. :  
Conf. No.: 5187 : Examiner: Raymond Alejandro  
Appln. No.: 10/069,900 : Group Art Unit: 1745  
Filed: February 26, 2002 : Allowed: October 7, 2005  
For: POLYMER ELECTROLYTE FUEL CELL : Attorney Docket  
: No. 10059-410 (p23466-01)

TRANSMITTAL LETTER

Although it is Applicants' opinion that the claims filed by way of amendment are substantially embraced in the statement of invention or in the claims originally filed, Applicants herewith file a Supplemental Declaration for precautionary purposes under 37 CFR 1.67.

Respectfully submitted,

*December 8, 2005*

(Date)

By:

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WWS/DCM  
Enclosure